PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 5377) TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MODIFY THE LIMITATION ON DEDUCTION OF STATE AND LOCAL TAXES, AND FOR OTHER PURPOSES.

December 19, 2019.—Referred to the House Calendar and ordered to be printed.

MRS. TORRES OF CALIFORNIA, from the Committee on Rules, submitted the following

REPORT

[To accompany H. Res.__]

The Committee on Rules, having had under consideration House Resolution _____, by a record vote of 7 to 4, report the same to the House with the recommendation that the resolution be adopted.

SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for consideration of H.R. 5377, the Restoring Tax Fairness for States and Localities Act, under a closed rule. The resolution provides one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. The resolution waives all points of order against consideration of the bill. The resolution provides that the amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill shall be considered as adopted and the bill, as amended, shall be considered as read. The resolution waives all points of order against provisions in the bill, as amended. The resolution provides one motion to recommit with or without instructions.

EXPLANATION OF WAIVERS

The waiver of all points of order against consideration of the bill includes waivers of the following:

- Clause 10 of rule XXI, which prohibits consideration of a measure that has

a net effect of increasing the deficit or reducing the surplus over the five- or 10-year period; however, the budgetary effects of the bill are fully offset over the 10-year period.

- Section 311(a) of the Congressional Budget Act, which prohibits consideration of legislation that would cause the level of total new budget authority for the first fiscal year to be exceeded, or would cause revenues to be less than the level of total revenues for the first fiscal year or for the total of that first fiscal year and the ensuing fiscal years for which allocations are provided, except when a declaration of war by the Congress is in effect.

Although the resolution waives all points of order against provisions in the bill, as amended, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

COMMITTEE VOTES

The results of each record vote on an amendment or motion to report, together with the names of those voting for and against, are printed below:

Rules Committee Record Vote No. 222

Motion by Mr. Cole to provide for the consideration of H.R. 1869, the Restoring Investment in Improvements Act, under a closed rule and make the necessary changes in the rule. Defeated: 3–7

Majority Members	Vote	Minority Members	Vote
Mr. Hastings	<u>-</u>	Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Woodall	Yea
Mr. Perlmutter	Nay	Mr. Burgess	
Mr. Raskin		Mrs. Lesko	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Ms. Shalala	Nay		
Mr. DeSaulnier	Nay		
Mr. McGovern, Chairman	Nay		

Rules Committee Record Vote No. 223

Motion by Mr. Woodall to amend the rule to H.R. 5377 to make in order amendment #9, offered by Rep. Rice (SC), which eliminates the SALT cap on the bottom 90 percent of taxpayers, would deny any SALT deduction for the top 10 percent of taxpayers, and would eliminate the individual tax rate increase. Defeated: 4–7

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Yea
Mrs. Torres	Nay	Mr. Woodall	Yea
Mr. Perlmutter	Nay	Mr. Burgess	Yea
Mr. Raskin		Mrs. Lesko	Yea
Ms. Scanlon	Nay		
Mr. Morelle	Nay		
Ms. Shalala	Nay		
Mr. DeSaulnier	Nay		
Mr. McGovern, Chairman	Nay		

${\bf Rules~Committee~Record~Vote~No.~224}$ Motion by Mrs. Torres to report the rule. Adopted: 7–4

Majority Members	Vote	Minority Members	Vote
Mr. Hastings		Mr. Cole	Nay
Mrs. Torres	Yea	Mr. Woodall	Nay
Mr. Perlmutter	Yea	Mr. Burgess	Nay
Mr. Raskin		Mrs. Lesko	Nay
Ms. Scanlon	Yea		
Mr. Morelle	Yea		
Ms. Shalala	Yea		
Mr. DeSaulnier	Yea		
Mr. McGovern, Chairman	Yea		